

GAMING AUDITOR

DEFINITION: Under general supervision, performs work of moderate difficulty in developing, implementing and maintaining an independent audit for review of gaming operations utilizing established audit procedures; ensures that the casino operated in compliance with National Indian Gaming Commission Minimum Internal Control Standards and Navajo Nation Gaming Ordinance; monitors internal controls to ensure compliance with established internal control procedures; performs related work as assigned.

ESSENTIAL FUNCTIONS: This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

TASKS:

Audits the accounting practices and records of all casino departments to ensure compliance with general accounting standards, the National Indian Gaming Commission (NIGC) Minimum Internal Control Standards and the Navajo Nation Gaming Ordinance; reviews proposed internal control changes for compliance with the NIGC Minimum Internal Control Standards and Navajo Nation Gaming Regulatory Office regulations; maintains files on internal changes; reviews and monitors management policies and procedures; reviews documents and makes recommendations on corrective action.

Develops audit schedules and plans for implementation; develops reports of audit findings and submits to Audit Manager; assists in the recordkeeping process involving approved and/or denied slot machine programs; monitors state inspections of casino slot machines; assists in training gaming agents on approved internal control procedures and practices; monitors casino check cashing collections; prepares required reports; attends meetings, training and presentations; performs special assignments.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of generally accepted auditing/accounting principles as applied to the gaming industry. Knowledge of Federal, State and Navajo Nation laws, rules, regulations, practices and procedures related to gaming financial activities.

Knowledge of recordkeeping and file maintenance practices and procedures.

Knowledge of computerized auditing/accounting software.

Skill in using computer software to generate reports, statistical information and internal auditing controls.

Skill in analyzing detailed computerized reports for accuracy and compliance.

Skill in reviewing and analyzing a variety of financial records/reports necessary to document revenues and expenditures.

Skill in applying generally accepted auditing/accounting principles in an Indian gaming setting.

Skill in reviewing and developing policies and procedures to ensure accuracy and compliance with applicable laws, rules and regulations.

Skill in interpreting complex statutes, procedures, rules, regulations and guidelines.

Skill in developing statistical reports in accordance with established regulatory agency guidelines.

Skill in using computerized accounting software in generating financial/statistical data and reports.

Skill in training co-workers regarding policies, procedures and internal controls.

Skill in establishing and maintaining effective working relationships with governmental regulatory agencies, casino management, the Navajo Nation Council, Office of the President, upper management, co-workers and subordinates.

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PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT: Work involves a minimum of physical effort primarily in an office setting.

MINIMUM QUALIFICATIONS:

- A Bachelor's degree in Business, Finance, Accounting or related field; and two (2) years of auditing/accounting work experience.

PREFERRED QUALIFICATIONS:

- A Master's degree in Business, Finance, Accounting or related field.
- One (1) year of experience working with Federal, State and tribal laws and regulations.
- Proficient in Microsoft Office software or other computer applications.

SPECIAL REQUIREMENTS:

- Must possess or have the ability to obtain a valid gaming license/certification from the State of Arizona, New Mexico and/or the Navajo Nation Gaming Regulatory Office.

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.